

**TAXPAYER'S GUIDE**  
**HARRISBURG, PENNSYLVANIA**  
**GENERAL INFORMATION**

**HOURS**

The City Treasurer's Office is located just off the main lobby on the first floor of The City Government Center in Suite 103. Business hours are: Monday through Friday, 8:30 a.m. to 4:30 p.m.

**PAYMENTS**

Make all checks or money orders payable to "City Treasurer" and mail to City Government Center, Suite 103, 10 North Second Street, Harrisburg, PA 17101. Treasury accepts Visa, MasterCard, Discover, and Debit cards from walk-in customers at the Treasury office. After normal business hours, payments may be placed in the payment drop-box located on the brick wall next to the rear entrance of the City Government Center on River Alley. Please do not place mail or cash in this payment drop box.

New in 2006... we announced Automatic Debit. The automatic debit it allows the City of Harrisburg to automatically debit your checking account for the amount of your monthly Utility Bill. You will have time to review your monthly bill before the amount owed is deducted from your checking account on the 15<sup>th</sup> of each month. You are enrolled when you see the words "Auto Pay" in the amount due column of your bill. Just subtract the amount due from your checking account on the 15<sup>th</sup> of each month. You will have up to three business days before the 15<sup>th</sup> of each month to call the City Treasurer's Office to stop payment(s). If you have any questions concerning the Automatic Debit option, please contact the City Treasurer's Office at (717)255-3046.

**RECEIPTS**

Your canceled check may serve as your receipt. However, if you are paying by mail and desire a separate receipt, a self-addressed, stamped envelope must be provided.

**SUGGESTIONS AND COMPLAINTS**

We welcome your comments and suggestions about the operation of this office, which is paid for by you, the taxpayers. Please write or call the City Treasurer.

**HONORABLE PAUL P. WAMBACH**  
**CITY TREASURER**  
**10 NORTH SECOND STREET, SUITE 103**  
**HARRISBURG, PA 17101**  
**PHONE: (717) 255-3046**

**FUNCTION**

The Treasurer is charged with overseeing the collection, safekeeping and investment of City revenues, including all fees, fines and taxes. The City Treasurer also serves as collector for School District taxes. The actual billing and application of payments is the responsibility of other departments within the City Government and School District.

**(NOTE: All taxes, fees, and charges shown in this guide are subject to change)**

## **CITY UTILITY BILLS**

Harrisburg City utility bills are issued monthly. The utility bills are broken down into six (6) parts; water usage, refuse, disposal, ready to service, sewer, and sewer maintenance. The following is a list of each part of the bill with a brief description:

**WATER CONSUMPTION:** is a charge for water used, based on a rate of \$5.75 per 1,000 gallons of water.

**REFUSE:** is a charge for refuse collection set by the Ordinance at \$13.00 per month for a single family residence, and continuing on a sliding scale. The increase is dependent on the number of units or volume of trash at the property.

**DISPOSAL:** is a charge imposed on all improved properties, including parking lots, for the availability of refuse disposal services; the present charge is \$4.83 per residential unit.

**WATER / READY-TO-SERVE:** is a charge for all properties with water lines, based on the size of the line connecting each property to The Harrisburg Authority's main water line. This charge is assessed even if no water is used.

**SEWER:** is a charge for sewer treatment and conveyance set by The Harrisburg Authority at \$3.067 per 1,000 gallons of water used.

**SEWER MAINTENANCE:** is a charge for maintaining the conveyance system and is based on fifteen percent (15%) of the regular sewer charge of \$.46005 cents per 1,000 gallons.

All utility bills not paid by the 15<sup>th</sup> of each month are subject to a 1.50% penalty. Properties with unpaid overdue utility bills are subject to collection activity, water service termination and/or judicial liens, resulting in additional penalties, legal costs and interest charges. Property owners using private haulers may be eligible for reduced rates contingent upon approval from Public Works Department. All questions relating to utility bills should be directed to the Bureau of Operations & Revenue, suite 305, at the City Government Center, for questions, please call (717) 255-6514.

Multi-unit properties with vacancies lasting an entire quarter, or properties serviced by private haulers may be eligible for reduced charges. All questions relating to utility bills should be directed to the Customer Service Office, Suite 305, at the City Government Center at (717) 255-6514.

**LIENS:** Judicial liens will be filed by the City against properties with overdue utility or various other accounts. No property title can be transferred until all outstanding liens have been satisfied.

## **CITY REAL ESTATE TAX**

The City Real Estate Tax is billed to all property owners in the City during the month of January. The City levies the tax on 100% of the value assigned by the County. The tax within the City is levied at two rates (termed "Two-Rate Property Tax"): 24.414 mills on the assessed value of land and 4.069 mills on the assessed value of all buildings and site improvements to the land, whether residential, commercial or otherwise.

Taxpayers are given three (3) periods in which to pay these real estate taxes. The first is the 2% discount period, which runs for two (2) months from the date of the bill. The second is the face value or flat period, which is payable the third and fourth months after the date of the bill. Finally, the third is the 10% penalty period, which is payable the fifth month from the date of the bill until the end of the calendar year. In an effort to lessen the tax burden on property owners of the City caused by the lump-sum collection of taxes, City council ordained in December 1985, that, effective January 1, 1989, "current City taxes may hereinafter be paid in not more than four (4) installments due on or before February 28...April 29...June 30...and August 31; of the tax year, respectively. No discount period is allowed. For any installments which are delinquent, a 10% penalty is added. To calculate the amount of each installment, divide the face value (flat amount) of the taxes by four (4). If you are interested in the installment plan for taxes, contact or visit the City Treasurer's Office during normal business hours. Any amount of taxes not paid by December 31 of the tax year will be turned over to the Dauphin County Delinquent Tax Office for collection, where additional penalties will be assessed. If this occurs, the taxes are no longer payable through the City Treasurer's Office. If real estate taxes remain unpaid for three (3) years, following notice, the property is sold at tax sales. If you are sixty-five (65) years old or older and either rent or own the residence which you occupy, you may be eligible for a rebate of a portion of the property taxes you paid. An application must be filed for any rebate with the Pennsylvania State Department of Revenue. The telephone number is 1-888-222-9190.

## **HARRISBURG SCHOOL DISTRICT REAL ESTATE TAXES**

The City Treasurer collects real estate taxes for the Harrisburg School District. These bills are mailed to all city property owners in the month of July. The School District levies the tax on 100% of the value assigned by the County. 2005 School Real Estate Taxes were levied at 21.23 mills on the assessed value of the land and 21.23 mills on the assessed value of all buildings and site improvements to the land. Millage rates for School District Real Estate taxes are determined by the Harrisburg School Board and subject to change on an annual basis.

Payment procedures for these taxes are basically the same as those for payment of the City Real Estate taxes. As with the City taxes, there are three (3) periods in which these taxes can be paid. An installment plan is also available for the School Real Estate taxes. The four (4) installment plan payments are due August 31, September 30, October 31 and November 30. A 10% penalty will be levied on each payment that is delinquent. To calculate the amount for each installment payment, divide the face value (flat amount) of taxes by four (4). Any School District tax amounts that remain unpaid at the end of the calendar year will be turned over to the Dauphin County Delinquent Tax Office for collection, where additional penalties will be assessed. Any property that has tax amounts that remain unpaid, after notice, will be sold at tax sale. The telephone number for the Harrisburg School District Accounting Office is (717) 703-4002.

## **NOTICE OF PROTEST**

The City of Harrisburg, Harrisburg School District and County of Dauphin levy real estate taxes are based upon assessed valuations set by Dauphin County Tax Assessment Office. Appeals on the assessment of Real Estate are handled exclusively by the Dauphin County Board of Assessment Appeals.

The Dauphin County Board of Assessment Appeals is an independent panel which considers appeals on assessments annually. Appeals may be filed from July 1 through August 1 (by 5:00 PM) for upcoming real estate taxes. Forms may be obtained from the Dauphin County Board of Assessment Appeals Office, 2 South 2<sup>nd</sup> Street, Second Floor, P.O. Box 1295, Harrisburg, PA 17108-1295. The telephone number is (717) 780-6101.

Fees for appeals are as follows:

- \$ 25.00 – Residential Property Valuation Cases
- \$100.00 – Commercial Property Valuation Cases
- \$100.00 – All Exemption Request Cases

During any pending appeals, property owners may pay taxes under protest. This is done by submitting payment for the taxes under appeal with a “Notice of Protest” letter. Refunds are granted based on the outcome of the appeal.

## **EMERGENCY MUNICIPAL SERVICES TAX**

All persons working within the City of Harrisburg are liable for the Emergency Municipal Services (EMS) Tax in the amount of \$52.00 per person once a year. This tax is due by April 30<sup>th</sup> of the year the tax is imposed. The distribution of the tax collected is as follows:

City of Harrisburg	\$47.00
School District of Harrisburg	\$ 5.00

The Emergency Municipal Service (EMS) Tax is normally deducted by the employer and the taxpayer is furnished a receipt by the employer. The only discount allowed is for the employer who is permitted a small discount for bookkeeping expenses. After the due date on the bill, penalties are added as follows:

- 5 % - Penalty per year
- ½ % - Interest for each month the tax remains delinquent

The taxpayer is notified by second notice and then by certified mail if the taxes remain unpaid at the end of the year the tax is imposed. If the taxes and fees are not paid by the due date given in the certified letter, they are sent to the employer for wage attachment or to the District Justice for collection.

This tax is administered and collected by the Capital Tax Collection Bureau, located at 2301 North Third Street in Harrisburg. The telephone number is (717) 234-3217. For more Emergency Municipal Services Tax information visit the Capital Tax Collection Bureau’s website at [WWW.CAPTAX.COM](http://WWW.CAPTAX.COM).

## **EARNED INCOME TAX**

The Capital Tax Collection Bureau (CTCB) is the designated collector of the earned income tax for the City of Harrisburg, the Harrisburg School District and for several other entities.

Every employer in Harrisburg must withhold the one percent (1%) earned income from all employees gross wages, salaries or earnings and pay this amount as due. This is accomplished through the use of monthly and quarterly filing forms (form 501 depository receipts). The form and information relating to the filing due dates are available from the CTCB, 2301 North 3<sup>rd</sup> Street, (717) 234-3217.

Also, every person living in Harrisburg who has earned income or net profits must file a final return by April 15<sup>th</sup>. All taxable income from January 1 through December 31 of the preceding year must be shown. Taxable income includes wages, salaries, commissions, bonuses, drawing accounts, tips received, fees, net profits of a business or profession, and any incentive payments. Income that is not taxable include: old age benefits, retirement pay, pensions, disability benefits, capital gains, death benefits, life insurance proceeds, gifts, interest or public assistance or unemployment compensation.

The individual tax forms are to be filed even if no tax is due, or if all earned income taxes have been withheld by employer. Any balance due must be paid at the time of filing.

If a taxpayer is self-employed or the employer does not withhold the 1% tax, the taxpayer is required to pay the tax to CTCB with Form 521, on a quarterly basis. Additionally, employers must file an annual W-2 statement for each employee at year-end and reconcile withholding payments by using Forms 512. Failure to complete, sign and return all forms or pay tax due is a direct violation of the ordinances and resolutions of the City of Harrisburg and the Harrisburg School District based on state enabling legislation and is punishable by a fine not to exceed \$500.00 for each offense and fines and interest on all payments not made by due date. Monies collected under the earned income tax from non-residents in the City of Harrisburg are returned to the municipality in which the taxpayer resides, if the municipality has such a tax.

For more Earned Income Tax information you may visit the Capital Tax Collection Bureau's website at [WWW.CAPTAX.COM](http://WWW.CAPTAX.COM).

## **PER CAPITA TAX**

The City of Harrisburg does not levy any per capita taxes. These were eliminated by City Council in 1973.

The Harrisburg School District Occupational Assessment Taxes are sent out the first Monday in July, and payments are collected by Capital Tax Collection Bureau (CTCB) as follows:

2% Discount Period	(\$117.60) July and August
Flat Rate Period	(\$120.00) September and October
5% Penalty Period	(\$132.00) November and December

Payments are to be mailed to:

Capital Tax Collection Bureau  
2301 N. 3<sup>rd</sup> Street  
Harrisburg, PA 17110

For questions, please call (717) 234-3217.

## **BUSINESS PRIVILEGE / MERCANTILE TAXES**

All business establishments operating or any person conducting business in the City of Harrisburg, even if that person does not have an established place of business within the City boundaries, must be licensed under the City Business Privilege and Mercantile Tax Ordinance. Business owners can be cited for operating a business without a business license. Fines may not exceed \$600.00 plus costs. All businesses receiving a business privilege and mercantile license are required to prominently display it.

The business privilege and mercantile tax is administered by the City Department of Business Administration, Tax and Enforcement Office and collected by the Harrisburg City Treasurer.

Business Privilege and Mercantile Tax Returns must be filed for all business establishments by April 15<sup>th</sup> of the following year. Failure to do so will result in additional interest and penalties based on the gross receipts of the business.

The Business and Mercantile Tax Enforcement Office is located on the 3<sup>rd</sup> floor of the City Government Center, Suite 305A. The telephone number is (717) 255-6513.

## **BUYER NOTIFICATION INSPECTION FEE**

Before a title is transferred on any improved property in the City of Harrisburg, it is the seller's responsibility to have the property inspected. This ensures the buyer is notified of any and all violations of the City building code. Housing inspectors from the Harrisburg Codes Enforcement Bureau will perform the inspection. The fee for the inspection is \$75.00 and all inquiries regarding the program should be directed to the Bureau of Codes Enforcement, Suite 205 at City Government Center. The telephone number is (717) 255-6552.

## **INCINERATOR FEES**

Incinerator customers are billed in several ways.

Private haulers or frequent customers may be billed every month. They are subject to an annual permit fee of \$200.00 per vehicle. Permitted haulers are billed \$66.00 per ton. Non-permitted haulers are billed \$74.00 per ton or a minimum of \$18.50 for 500 pounds or less.

Permitted and non-permitted haulers are charged \$121.00 per ton for oversized or bulky waste (example: furniture). Non-permitted haulers are charged a minimum fee of \$30.25 for 500 pounds or less.

The telephone number for the Department of Incineration and Steam Generation is (717) 255-7335.

## **PARKING TICKETS**

Parking tickets are payable to the City Treasurer in Suite 103 of the City Government Center, or by mail 10 North Second Street, Suite 103, Harrisburg, PA 17101, or can be left in the payment drop box located on the brick wall next to the rear entrance of the City Government Center on River Alley. Tickets are \$14.00, with the exception of Handicapped Parking Tickets which are \$50.00. Tickets have an additional penalty of \$1.00 that is assessed if the fine is not paid within ninety-six (96) hours. Tickets that are not paid within thirty (30) days may be turned over to the District Justice for collection. Additional penalties are assessed if this occurs.

Parking Enforcement Office can assist residents with any questions regarding a parking ticket or parking policies. The telephone number to Parking Enforcement is (717) 255-3141.

## **RESIDENTIAL PARKING PROGRAM**

The Residential Parking Program was established by neighborhood residents to insure primary access to available parking spaces.

The permit parking areas are only restricted on weekdays, with the exception of holidays, and only during the hours specified by the signs posted in the residential areas.

The annual residential parking fee is \$15.00, and extends from March 31 through April 1. A fee of \$5.00 is added for permits issued after the eighth (8<sup>th</sup>) month of the permit year.

### **EXEMPTIONS**

All handicapped persons with a handicapped license or placard, and senior citizens, sixty (60) years of age and over, may obtain a required permit at no charge. The permit does not allow illegal parking and is not transferable from one person to another or from one vehicle to another.

The City issues a permanent parking permit if the applicant furnishes the following information to the Parking Enforcement Office, McCormick Public Safety Building, 123 Walnut Street, Suite 217, Harrisburg, PA 17101.

The following information must be provided:

- The name of the owner or operator of the motor vehicle.
- The resident's or proprietor's address.
- The applicant's operator license and registration.
- Check or money order in the amount of \$15.00.

False representation or to furnish false information on an application in order to obtain a residential parking permit, is a violation of this program.

Any permit owner found to be in violation of the Ordinance or Regulations governing the residential parking permit program, will be notified in writing by the Administrator and the permit owner shall surrender the residential parking permit. The parking Enforcement Office can assist residents with any questions regarding a parking ticket or parking policies.

Parking Enforcement is located in Suite 217, McCormick Public Safety Building, 123 Walnut Street, Harrisburg, PA 17101. The telephone number is (717) 255-3141.

## **DOG LICENSES**

Beginning January 1, 1999, the City of Harrisburg began collecting fees and issuing tags for dog licenses. Dog owners residing within the City more than sixty (60) days are required to license their dog(s).

<u>Licenses are available as follows:</u>	<u>Before March 1</u>	<u>After March 1</u>
One Year License	\$6.00	\$12.00
Three Year License	\$14.00	\$20.00
One Year Dangerous Dog License	\$35.00	\$70.00

Applications can be mailed to: City Government Center, Tax Enforcement Office, Suite 305-A, 10 North Second Street, Harrisburg, PA 17101

Walk-in customers may obtain tags in the City Treasurer's Office, Suite 103, or by calling (717) 255-6513 to obtain an application. The rabies tag number, along with the veterinarian's name, must be furnished with the application. Failure to comply may result in a fine of not less than \$50.00 for the first offense and not less than \$250.00 for the second or subsequent offense.

## **FIRE INSURANCE ESCROW**

A fire insurance municipal certificate application must be filed with the City Treasurer for any City property incurring fire damage in excess of \$7,500.00.

The application for a municipal certificate requires property address and insurance information. The municipal certificate lists any delinquent taxes, utilities, liens, warrants, or other fees due to the City.

No insurance company, association or exchange can pay an insurance claim for the fire damaged property unless a municipal certificate is received from the City Treasurer. In addition, no insurer can pay a fire claim until all sums listed on the municipal certificate have been paid in full.

If the fire damage is 60% or more of the insurance policy coverage, the insurance company, association or exchange must pay the City \$2,000.00 for every \$15,000.00 of the claim. This money is placed in an escrow account and held until the property is repaired, removed, or otherwise secured in compliance with all City codes.

## **OTHER FEES**

Various City Ordinances have established a multitude of special interest fees and license taxes. All such fees and/or license charges are collected by the City Treasurer.